



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MONTHLY TOBACCO TAX RETURN

Mail to: SC Department of Revenue, Miscellaneous Tax Section, Columbia SC 29214-0138.

L-922
(Rev. 6/27/17)
4064

Place an X in all boxes that apply.

☐ **AMENDED**
Return

☐ Change of Address
☐ (Make changes to
address below)

Sales Method ☐

Receipt Method ☐

License Number

FEIN/SSN

SID Number

If the area below is blank, fill in name and address.

Period Ended	File Return On or By

SCHEDULE A	Cigarettes 20 ct Packs	Cigarettes 25 ct Packs	OTP Tobacco Products other than cigarettes (\$ amount)
	(A)	(B)	(C)
1. Beginning inventory			
2. Purchases during month (Sch B, page 2)			
3. Total (line 1 & line 2)			
4. South Carolina tax exempt sales (Sch C, page 2)			
5. Ending inventory			
6. Total tax exempt (line 4 plus line 5)			
7. Taxable sales (<i>Sales method, subtract line 6 from line 3</i>)			
8. Total purchases (<i>Receipt method, subtract line 4 from line 2</i>)			
9. Tax rate	.57	.7125	.05
10. Tax due (<i>line 7 times line 9</i>) (<i>Receipt, line 8 times line 9</i>) ▶		▶	▶
11. Total tax due (Add columns A, B, and C)			
12. Less 3.5% Discount if timely filed and paid ▶			
13. Tax due		.	
14. Penalty . Interest .		.	
15. TOTAL AMOUNT DUE (Add lines 13 and 14) ▶		.	

For questions regarding this form email this office at TobaccoTax@dor.sc.gov or call (803) 896-1970.

I hereby certify that the information contained in this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is correct and complete.

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	E-mail Address:

SOUTH CAROLINA DISTRIBUTORS TRANSACTION REPORT NON TAX PAID CIGARETTES/OTHER TOBACCO PRODUCTS

SCHEDULE B

NOTE: Cigarettes are recorded in packs and other tobacco products are recorded in dollars (Manufacturer's price).

NAME OF VENDOR	CIGARETTES		NAME OF MANUFACTURER	OTHER TOBACCO PRODUCTS
	20S	25S		
				\$.
				\$.
				\$.
				\$.
				\$.
				\$.
				\$.
				\$.
				\$.
Total packs/product received from all sources. Carry to page 1, line 2, Columns A, B, and C.				\$.
				\$.

SCHEDULE C

Cigarettes/other tobacco products distributed exempt from South Carolina excise tax (i.e. Federal Government, other states, other S.C. licensed distributors). List by total packs.

NAME, STATE	NAME OF VENDOR	CIGARETTES		OTHER TOBACCO PRODUCTS
		20S	25S	
North Carolina				\$.
Georgia				\$.
Tennessee				\$.
Virginia				\$.
Federal Government				\$.
Other (list)				
				\$.
				\$.
				\$.
				\$.
Total of all packs/product invoiced exempt. Carry to page 1, line 4, Columns A, B, and C.				\$.

SCHEDULE D - TOBACCO REPORT OF TAX PAID PRODUCTS OF NON-PARTICIPATING MANUFACTURERS
(see instructions on reverse)

File Number _____ Period Ended _____

A	B	C	D	E	F	G	H
Non-Participating Manufacturers Name & Address	Brand Name	Name, Address & File Number of the person whom each pack of Cigarettes was purchased	Number of packs Sold	Number of Cigarettes per pack	Total = D x E	Roll Your Own (Oz)	G Divided by .09
TOTAL							

South Carolina Department of Revenue

Instructions for Tobacco Report of Non-Participating Manufacturers

List on Schedule D the sales of cigarettes and roll-your-own tobacco products that were purchased from nonparticipating manufacturers. These products should be reported as taxable sales on the monthly tax return.

NOTE: Schedule D must be filed with the monthly Tobacco Return, even if there were no purchases made from non-participating manufacturers during the reporting period.

Instructions for Completing Reverse Side

Column A:

Enter the name and address of the nonparticipating manufacturer.

Column B:

Enter the **full brand name of the product sold (do not abbreviate)**. Do not break down into subcategories, such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights," report only "Alpha Bravo Gold." Do not report as "A B Gold or A B Gold Menthol Lights."

Column C:

Enter the name, address & file number of the person from whom each pack of cigarettes was purchased. (File number refers to a South Carolina Licensed Distributor).

Column D:

Enter the number of packs of cigarettes sold in South Carolina that were reported tax paid on the South Carolina monthly tax return and were produced by nonparticipating manufacturers. Do not list cigarettes that were produced by nonparticipating manufacturers if the tax was paid at the time of purchase.

Column E:

Enter the pack size of cigarettes that you sold and were produced by nonparticipating manufacturers. (Example: packs of 20's; packs of 25's; etc.)

Column F:

Multiply column "D," Number of Packs, by column "E," Cigarettes per pack.

Column G:

Enter number of ounces of roll-your-own tobacco that you sold into South Carolina that was reported tax paid on your South Carolina monthly tax return and was produced by a nonparticipating manufacturer.

Column H:

Divide column "G," number of ounces of roll-your-own, by .09.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.